

Honorable Thomas S. Zilly

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
SEATTLE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

DAVID A. GOULD, et al.,

Defendants.

Case No. 2:16-cv-1041-TSZ

CERTIFICATION OF PUBLICATION

The United States of America, through undersigned counsel, hereby certifies compliance with the Court's Order of November 14, 2018 (Dkt. 85), directing the United States to perform the following actions: (1) personally serve the Order, to the extent practicable, on Defendants Brookline Properties, Financial Concepts Ltd., and Goldstar Enterprises Inc.; (2) arrange for the Court's Order to be published in approved newspapers serving Ferndale and Whatcom County at least once per week for six consecutive weeks; and (3) personally serve the Order on any person, other than Defendant Jane Polinder, who is in possession or charge of the property at 6109 Evergreen Way, Ferndale, Washington 98248.

The United States has effected service by publication on Brookline Properties, Financial Concepts Ltd., and Goldstar Enterprises Inc. Attached as Exhibit A is the affidavit of an official

1 of the Ferndale Record, a newspaper of general circulation published weekly and online in
2 Whatcom County, Washington. The affidavit verifies that the Ferndale Record published the
3 Court's Order once per week for six consecutive weeks commencing on November 18, 2018, and
4 ending on January 2, 2019.

5 Attached as Exhibit B is the affidavit of an official of the Bellingham Herald, a
6 newspaper of general circulation published daily and online in Whatcom County, Washington.
7 The affidavit verifies that the Bellingham Herald published the Court's Order once per week for
8 six consecutive weeks on the following dates: December 19 and 26, 2018, and January 2, 9, 16,
9 and 23, 2019.

10 Attached as Exhibit C is the affidavit of an official of the Lynden Tribune, a newspaper
11 of general circulation published weekly and online in Whatcom County, Washington. The
12 affidavit verifies that the Lynden Tribune published the Court's Order once per week for six
13 consecutive weeks commencing on December 12, 2018, and ending on January 16, 2019.

14 With respect to personal service on Brookline Properties, Financial Concepts, and
15 Goldstar Enterprises, for the reasons stated in the United States' Motion for Leave to Serve by
16 Publication and for Extension of Time to Serve (Dkt. 75), despite extensive efforts, neither the
17 Department of Justice nor the IRS has been able to locate a representative for any of these
18 entities. *See* Declaration of Charles J. Butler, March 28, 2019, ¶ 2. In addition, the IRS has no
19 record of any of these entities having made federal tax filings. *See id.* ¶ 3. The United States,
20 therefore, was not able to effect personal service of the Court's Order on any of these entities.

21 Finally, neither the Department of Justice nor the IRS is aware of any person, other than
22 Defendant Jane Polinder (or Defendant David Gould), who is in possession or charge of the
23 property located at 6109 Evergreen Way, Ferndale, Washington 98248.

1 Dated: March 28, 2019

Respectfully submitted,

2 RICHARD E. ZUCKERMAN
3 Principal Deputy Assistant Attorney General

4 /s/ Charles J. Butler
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CERTIFICATE OF SERVICE

I hereby certify that on March 28, 2019, I filed the foregoing with the Clerk of Court using the CM/ECF system, which will provide electronic notice to all parties that have appeared in this action.

s/ Charles J. Butler
CHARLES J. BUTLER
Trial Attorney, Tax Division
U.S. Department of Justice